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07-1045

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In the

SUPREME COURT OF THE UNITED STATES

Denny R. Patridge

Petitioner,

v.

UNITED STATES

Respondent.

On Petition for Writ of Certiorari
to the United States Court of Appeals for
the Seventh Circuit

PETITION FOR REHEARING

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INTRODUCTION

Thus far Petitioner has been indicted by a United States of America "Grand Jury" sitting in the United States Central District for the United States District of Illinois. That indictment amended by the District Court without any Grand Jury knowing it. Purportedly given a "trial" wherein the key defense witness was an attorney who the Chief Judge assigned to the case was the key witness in a criminal complaint filed against this defense witness but nobody knew this but the prosecutor and the Judge. Because of the other witnesses, as attorneys, were threatened with being investigated, the U.S. Attorney successfully prevented any of the people Petitioner relied upon from testifying as to Petitioner's reliance in good faith on those attorneys. Then, Petitioner was prevented by the District Court, same Chief Judge who both began the criminal case against a key defense witness and who prevented the same witness from

testifying because of such investigation without disclosing that such Chief Judge was the reason for such investigation, from presenting this evidence in his defense to the charges. Petitioner was denied key jury instructions involving federal law which were sanctioned by words from this very Court such as Cheek, Bryan and Ratzlaf. Petitioner was denied the jury being given the meaning to "evade and avoid" when asked. Petitioner, found guilty by this United States of America jury, was then delayed for 15 months from "sentencing" so the tax loss could be determined for judge found fact sentencing, even though the Grand Jury alleged a much smaller amount of tax loss only to be struck by the same Chief Judge. Let us not forget that the facts found by the Jury provided for a deprivation of liberty no more than 12 months and the facts found by the District Court extended such to 5 times that or 5 years.

Then there was the appeal to the 7th Circuit

which every indication was given to Petition he had a "right" to do. See FRAP 3 and 4 Petitioner's attorney raised 18 out of 30 possible issues on appeal, to which each issue was determined "frivolous" even though each issue was well supported by decisions by this Court, numerous laws, and even decisions from the 7th Circuit. Rejecting each of them, the 7th Circuit threatened, in a published decision, to disbar Petitioner's attorney, and further penalize him $10,000 for appealing the numerous and erroneous decisions by the Circuit Judges.

After showing cause why he should not be threatened, the 7th Circuit, faced with having to go on the record with a hearing under Rule 46 of the Federal Rules of Appellate Procedure and knowing issues would come up as to why Counsel was wrong for relying on specific words of this Court, discharged that part of the rule to show cause, and instituted a $ 10,000 penalty under Rule 38 without explaining how much of the

penalty was for what part of the claim of impropriety made by the 7th Circuit for the first time in their decision on the merits. This penalty was ordered to be paid to the Court itself. Petition calls this sandbagging.

Next, Petitioner Petitions to this Court called a "writ of certiorari" and even files for a stay because it was so blatantly clear Petitioner was currently incarcerated entirely upon the advice of attorneys, or decisions made by attorneys, or because Petitioner is not an attorney. All of which, save Mr. Barringer, not one of those "attorneys" was willing to stand good for any of there advice by remaining silent or previous decisions they had authored for this Court.

For instance, the attorneys Petitioner relied upon were prohibited under the Fifth Amendment and Sixth Amendment from giving testimony as to the advice they gave Petitioner. Certainly, such testimony would have demonstrated reliance Petitioner intended. That was not allowed to

happen.

Then there is the attorneys, as Judges, Petitioner is led to believe will right a wrong made by lower Court Judges, that happened to be an attorney. That did not happen.

Then there is Petitioner's attorney being able to explain why he should not be disbarred after the 7th Circuit libel and slandered him for no good reason. That was not allowed to happen.

Then finally, Petitioner gets to this Court and presents the learned words of Justice Stevens in the Bryan decision at 194, Justice Ginsberg in the Ratzlaf decision at 141, and Petitioner is certain each Justice of the Supreme Court is aware of Justice White's "Cheek" decision at 200-202.

Yet, no Justice, not even one, voted to consider or review all the above even though it is overwhelming that the Constitutional Rights violations levied upon Petitioner and his liberty by the United States and its attorneys, in what ever official position, seems to be the standard and

not the exception of expectation.

Petitioner even thought about asking for review of the 7th Circuit's decision by explaining how wonderful it was to enjoy the confidence the United States tenders every time it writes something in this criminal tax case. And that is the issue. A Criminal Tax Case for violating laws written by Congress.

1. Article III, Section 2, Clause 3 says the "trial" of all "crimes" committed with any State shall be held in that State unless the crime alleged was not alleged to have been committed within any State and then Congress shall provide the place for such trial.

Article III, Section 2, Clause 3, mandates the "trial of all Crimes, except in Cases of Impeachment, shall be by Jury; and such Trial shall be held in the State where the said Crimes shall have been committed: but when not committed within any State, the Trial shall be at such Place or Place as the Congress may by law

have directed."

The Crimes alleged in the "superceding indictment" were each alleged to have been committed outside the territorial jurisdiction of the United States and in Illinois or flowing out of Illinois but never in the territorial jurisdiction of the United States. "We begin with the axiom that, under our federal system, the States possess sovereignty concurrent with that of the Federal Government, subject only to limitations imposed by the Supremacy Clause." Tafflin v. Levitt, 493 U.S. 455, 458 (1990)

Title 18, Section 3231 provides:

> "The district courts of the United States shall have original jurisdiction, exclusive of the courts of the States, of all offenses against the laws of the United States.
> "Nothing in this title shall be held to take away or impair the jurisdiction of the courts of the several States under the laws thereof."

"The office of the second sentence is

merely to limit the effect of the jurisdictional grant of the first sentence." Pennsylvania v. Nelson, 350 U.S. 497, 512 (1956) " The dual sovereignty doctrine is founded on the common law conception of crime as an offense against the sovereignty of the government." Heath v. Alabama, 474 U.S. 82, 88 (1985)

"When a defendant in a single act violates the 'peace and dignity' of two sovereigns by breaking the laws of each, he has committed two distinct 'offences.' United States v. Lanza, 260 U.S. 377, 382 (1922)." Id. As the Court explained in Moore v. Illinois, 14 How. 13, 19 (1852), "[a]n offence, in its legal signification, means the transgression of a law." Consequently, when the same act transgresses the laws of two sovereigns, "it cannot be truly averred that the offender has been twice punished for the same offence; but only that by one act he has committed two offences, for each of which he is justly punishable." Id., at 20.

In Stewart & Co. v. Sadrakula, 309 U.S. 94, 100 (1940)this Court explained "After this statute was held inapplicable to claims under state workmen's compensation acts further legislation undertook to extend the provisions of those acts to the places under federal sovereignty. With growing frequency the federal government leaves largely unimpaired the civil and criminal authority of the state over national reservations or properties."

"While exclusive federal jurisdiction attaches, state courts are without power to punish for crimes committed on federal property." This has made necessary the legislation which gives federal courts jurisdiction over these crimes. The tendency toward a uniformity between the federal and surrounding state territory has caused a series of congressional acts adopting the state criminal laws. Through these concessions our dual system of government works cooperatively towards harmonious adjustment. Id. at 101

Congress had no authority to provide for the trial in this case within the territorial jurisdiction of the United States. Certainly, Congress had the commerce clause authority to regulate interstate activity and provide the element of an interstate nexus for such legislation to attach to certain conduct. But this does not mean that such alleged conduct took place outside any State thus placing the territorial jurisdiction under Article III for such Trial to be where Congress authorizes.

The Constitution only authorized the Trial of each of the alleged acts in the Superceding Indictment to be tried in the State, Illinois, and within Illinois territorial jurisdiction.

"Under the organic acts, each territory had three justices appointed by the president for four-year terms. Sitting together, they constituted a supreme court; sitting separately, they acted as district judges. In both capacities they had jurisdiction over cases arising under United States or territorial law." E. Pomeroy, The Territories and

the United States 1861-1890, Studies in Colonial Administration 51 (1947). Thus, unlike the state courts, over which the Federal Government had no control, the territorial courts were created by Acts of Congress, with judges appointed by the President, and were under the general control of the Federal Government. Ngiraingas v. Sanches, 495 U.S. 182, 189 (1990)

There is no question Petitioner was not tried in the State, Illinois. As far back as Pennoyer v. Neff, 95 U.S. 714 (1878), this Court drew a clear distinction between a court's "competence" and its jurisdiction over the parties:

> "To give such proceedings any validity, there must be a tribunal competent by its constitution - that is, by the law of its creation - to pass upon the subject-matter of the suit; and, if that involves merely a determination of the personal liability of the defendant, he must be brought within its jurisdiction by service of process within the State, or his voluntary appearance." Id., at 733.

U.S. v. Morton, 467 U.S. 822, 836 (1984)

"It is a longstanding principle of American law `that legislation of Congress, unless a contrary intent appears, is meant to apply only within the territorial jurisdiction of the United States.'" EEOC v. Arabian American Oil Co., 499 U.S. 244, 248 (1991) (quoting Foley Bros., Inc. v. Filardo, 336 U.S. 281, 285 (1949)).

There is no doubt Petitioner was given a criminal trial in the United States District Court for the Central District of Illinois. The case number itself proves that. There is no doubt this trial was based upon 18 U.S.C. § 3231 office of the United States. Equally, there can be no place in the United States District Court for the Central District of Illinois to which the sovereignty of the State, Illinois attaches. The United States and the State, Illinois, are sovereign unto themselves. A United States District and Illinois share no territorial jurisdiction.

The only constitutional place for the alleged crimes committed in the superceding indictment was to be in the State Illinois where they each were alleged to have been committed.

Because the criminal trial violated Article III, Section 2, Clause 3, the Judgment of the United States District Court for the Central District of Illinois, and the entire Judgment by the United States Court of Appeals for the 7th Circuit should be vacated for the same reason.

2. A Judgment is by person and not judge if there is no territorial jurisdiction for the United States to stand in adjudication of any crime committed within the territorial jurisdiction of a State pursuant to Article III, Section 2, Clause 3

The proposition that the judgment of a court lacking jurisdiction is void traces back to the English Year Books, see Bowser v. Collins, Y. B. Mich. 22 Edw. IV, f. 30, pl. 11, 145 Eng. Rep. 97 (Ex. Ch. 1482), and was made settled law by Lord Coke in Case of the Marshalsea, 10 Coke Rep.

68b, 77a, 77 Eng. Rep. 1027, 1041 (K. B. 1612). Traditionally that proposition was embodied in the phrase coram non judice, "before a person not a judge" - meaning, in effect, that the proceeding in question was not a judicial proceeding because lawful judicial authority was not present, and could therefore not yield a judgment. American courts invalidated, or denied recognition to, judgments that violated this common-law principle long before the Fourteenth Amendment was adopted. See, e.g., Grumon v. Raymond, 1 Conn. 40 (1814); Picquet v. Swan, 19 F. Cas. 609 (No. 11,134) (CC Mass. 1828); Dunn v. Dunn, 4 Paige 425 (N. Y. Ch. 1834); Evans v. Instine, 7 Ohio 273 (1835); Steel v. Smith, 7 Watts & Serg. 447 (Pa. 1844); Boswell's Lessee v. Otis, 9 How. 336, 350 (1850). In Pennoyer v. Neff, 95 U.S. 714, 732 (1878), this Court announced that the judgment of a court lacking personal jurisdiction violated the Due Process Clause of the Fourteenth Amendment as well. Burnham v.

Superior Court of Cal., Marin County, 495 U.S. 604 608 (1990)

Petitioner has reconciled with the appearance the Constitution of the United States written in 1789, along with the Bill of Rights in 1791, simply have no meaning in a Court created by Congress sitting in a territorial jurisdiction capacity. This is why Congress is instructed in Article III, Section 2, Clause 3, to Constitutionally establish the place or places a trial for an alleged crime is to be held when not alleged to have been committed within any one of the 50 State of the Union.

Because none of the Acts allegedly committed in violation of certain federal laws in this case were not alleged to have occurred outside of the territorial jurisdiction of any State, and because all Crimes are to be tried in the State where said Crime is alleged to have been committed, the Judgment by the Chief Judge for the United States District Court for the Central

District of Illinois, and the Panel of Judges at the United States Court of Appeals for the 7th Circuit, are not judgments at all. Because each lacked territorial jurisdiction over the acts alleged to have violated laws of Congress regulating interstate commerce and interstate taxes, each judgment is of a person and not any judge.

CONCLUSION

Denny R. Patridge, respectfully requests this Court sitting in its appellate jurisdiction, original jurisdiction, or under its authority to render Judgments void according to the Constitution and Article III, Section 2, Clause 3, grant this Petition to Rehear this case setting the judgment of both the United States District Court for the 7th Circuit and United States District Court for the Central District of Illinois aside and directing the deprivation of Petitioner's liberty be ceased at once.

Respectfully Submitted

4.10.08 /s/ Denny R. Patridge

CERTIFICATE OF COMPLIANCE

The undersigned certifies that this Petition for Rehearing is presented in good faith and not for the purpose of any delay, whatsoever, and is limited to substantial and controlling issues involving Article III, Section 2, Clause 3, which requires the trial of all crimes to be tried in the State wherein the acts violating laws of Congress were allegedly committed.

/s/Denny R. Patridge

In the
United States Court of Appeals
For the Seventh Circuit

No. 06-3635

UNITED STATES OF AMERICA,
Plaintiff-Appellee,

v.
DENNY R. PATRIDGE,
Defendant-Appellant.

Appeal from the United States District Court
for the Central District of Illinois.

No. 04-20031-001—**Michael P. McCuskey**, *Chief Judge.*

No. 06-3785

DENNY R. PATRIDGE and JUDY PATRIDGE,
Petitioners-Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent-Appellee.

Appeal from the United States Tax Court
No. 1551-06L—**Peter J. Panuthos**, *Judge.*

ARGUED SEPTEMBER 5, 2007—DECIDED NOVEMBER 14, 2007

Nos. 06-3635 & 06-3785

Before EASTERBROOK, *Chief Judge*, and WOOD and EVANS, *Circuit Judges*.

EASTERBROOK, *Chief Judge*. Denny Patridge, who owned an insurance agency, decided to make life hard for the revenooers by transferring his income to an offshore trust and then pretending that he had no income.

The first trust in line, located in Antigua, transferred everything to a second trust, in Belize. The second trust transferred the money to a third trust (also in Belize), which "loaned" it back to Patridge, who conveniently never paid interest or repaid any of the "debt." When applying for credit, Patridge treated the proceeds from Trust #3 as income and claimed to have no debts. Trust #1 and Trust #2 filed tax returns, each claiming to have expenses exactly equal to its income. Trust #3 never filed a tax return. Patridge himself filed returns in some years, though not in others, and claimed to have negligible income.

After an audit, the IRS concluded that

Patridge's income was significant and that he owed $74,279 in taxes for 1996 and $49,836 for 1997. Penalties took the total to $130,736 (plus interest) for 1996 and $88,675 (plus interest) for 1997. Patridge refused to cooperate with the audit and did not contest the deficiency determination and assessment until learning that a criminal investigation was under way—and by then it was too late. But when the IRS tried to levy on his assets, Patridge demanded a hearing under 26 U.S.C. §6330, which allows taxpayers to contest the time and manner of payment on a tax debt. Instead of presenting arguments about how and when the debt would be paid, however, Patridge tried to dispute his liability, a subject that Congress placed off limits to avoid a collateral attack on matters already resolved. 26 U.S.C. §6330(c)(2)(B).

Told that he could obtain review exclusively in the Tax Court, Patridge (represented by counsel) instead filed suit in the United States District Court for the Central District of Illinois. When, as wasinevitable, that suit was dismissed for lack of jurisdiction, see *Patridge v. Internal Revenue Service*, No. 06-1155 (Nov.13, 2006) (unpublished order), he turned at last

to the Tax Court, where his action was doomed by §6330(c)(2)(B).

Meanwhile Patridge had been indicted for tax evasion, money laundering, and wire fraud. Still represented by the same lawyer, he dragged out the jury trial for 13 days but was convicted. He has been sentenced to 60 months' imprisonment, fined $100,000, and ordered to pay his back taxes and accumulated penalties.

Patridge's brief in the criminal appeal presents 19 issues, all frivolous. Many are in the style of tax-protest arguments that we might expect from a layman representing himself but do not expect to see in a brief filed by a member of the bar. For example, although counsel concedes that a person who earns income cannot avoid taxes by appointing it to a third party—here, by remitting the income to Trust #1—he insists that the maneuver may be penalized only if the taxpayer knows that 26 U.S.C. §7201 is the section of the Internal Revenue Code that makes the dodge unlawful.

Cheek v. United States, 498 U.S. 192 (1991), holds that a person may be convicted of tax offenses

only if he knows that the Code requires him to pay. The jury was so instructed, and its verdict shows that it found, beyond a reasonable doubt, that Patridge knew that he had to pay taxes on what he made from his business. It is scarcely possible to imagine otherwise: the system of offshore trusts, and the fictive "loans," show that Patridge was trying to hide income that he knew to be taxable. Why else all this folderol? Yet Patridge, in common with many other people who know what the law requires, could not say just which provisions of the Code make income taxable and prevent evasion.

For that matter, many tax lawyers (and most judges) could not rattle off the citations without glancing at a book. This shortcoming of memory (perhaps, for Patridge, a deliberate avoidance of knowledge) prevents criminal punishment, counsel insists.

But why would this be so? No statute says it; no opinion holds it. *Cheek* derived its knowledge-of-law requirement from the fact that §7201 makes only "willful" tax evasion criminal. An act is willful for the purpose of tax law, the Court concluded, when the

taxpayer knows what the Code requires yet sets out to foil the system. Knowledge of the law's demands does not depend on knowing the citation any more than ability to watch a program on TV depends on knowing the frequency on which the signal is broadcast.

Patridge insists that the indictment was premature, and the conviction invalid, because he was pursuing relief under §6330. This argument—which like others in counsel's brief lacks the benefit of either statutory support or any judicial decision—supposes that the crime of tax evasion is not complete until the IRS is unable to collect. That's nonsense. Patridge's crime entailed the use of three trusts to conceal his income. It was complete when these acts were performed and the tax year passed without payment. Patridge's resort to §3660 in an effort to string out the process may be an aggravating factor in sentencing but does not undermine the conviction.

The last of the issues we address is Patridge's contention that the Paperwork Reduction Act of 1980, 44 U.S.C. §§ 3501–21, forecloses his conviction. This

contention is as weak as the other 18, but it has been raised in several recent appeals—despite the fact that it was considered and rejected in *Salberg v. United States*, 969 F.2d 379 (7th Cir. 1992)—so we take this occasion to hold that the 1995 amendments to the Act do not alter *Salberg*'s conclusion.

Section 3507 provides that an agency needs the approval of the Office of Management and Budget to collect information, and §3512(a)(1) adds that "no person shall be subject to any penalty for failing to comply with a collection of information that is subject to this subchapter" unless OMB's approval is evinced by a "valid control number" on the agency's demand for information. Per §3507(g), OMB "may not approve a collection of information for a period in excess of 3 years." Patridge observes that the IRS's Form 1040 has displayed the same control number since 1981 and argues that it must therefore represent an approval lasting for more than 3 years. Moreover, he asserts that the IRS did not obtain a new approval between the 1995 amendments and the adoption of forms for tax years 1996 and 1997, so these forms must be (in counsel's words) "outlaw and

bootleg."

Finally, Patridge contends that all IRS forms are invalid because they do not tell taxpayers that the lack of a valid control number means that they need not supply any information. How any of this could block a conviction for tax *evasion* is a mystery. Patridge evaded taxes by shuffling his income among trusts in an attempt to conceal it from the IRS. That crime does not depend on the contents of any form. Evading one's taxes is illegal independent of the information one does or does not supply. Consider another example: the Clean Air Act requires businesses to curtail certain emissions using the best available technology, and to report on those emissions to the EPA. An error in the EPA's forms might spare the business any penalties for bad information but would not license it to emit pollution without limit.

The Paperwork Reduction Act does not change any substantive obligation. Anyway, as we held in *Salberg*, the obligation to file a tax return stems from 26 U.S.C. §7203, not from any agency's demand. The Paperwork Reduction Act does not repeal §7203. Repeal by implication depends on inconsistency that

makes it impossible to comply with the newer law while still honoring the old one, see *Branch v. Smith*, 538 U.S. 254, 273 (2003); *J.E.M. Ag Supply, Inc. v. Pioneer Hi-Bred International, Inc.*, 534 U.S. 124, 141–44 (2001), and there is no such inconsistency between §7203 and the Paperwork Reduction Act. One reason for this is that §7203 requires a "return" but does not define that word or require anyone to use Form 1040, or any "official" form at all. All that is required is a complete and candid report of income.

Finally, we have no doubt that the IRS has complied with the Paperwork Reduction Act. Form 1040 bears a control number from OMB, as do the other forms the IRS commonly distributes to taxpayers. That this number has been constant since 1981 does not imply that OMB has shirked its duty. Section 3507 requires periodic review, not a periodic change in control numbers. Patridge offers us no reason to think that the necessary review has not been conducted. The control number on Form 1040 appears on OMB's web site as a current, valid number; if this is wrong, it takes more than a lawyer's say-so to establish the proposition. That OMB didn't re-review Form 1040

between the 1995 and 1996 tax year is irrelevant; nothing in the 1995 amendments says that all existing approvals become invalid or that all forms must be resubmitted.

None of the remaining 16 arguments in the criminal appeal requires comment. The appeal from the Tax Court is equally frivolous. Section 6330(c)(2)(B) says point blank that a request for a hearing on the details of collection does not require (or even permit) the IRS to reconsider the taxpayer's substantive obligations. Patridge could have cooperated with the audit but refused; he could have sought review of the assessment in the Tax Court but failed to do so. The current proceeding is nothing but obstructionism.

Jerold W. Barringer represented Patridge at trial, in the Tax Court, and during the three appeals to this court. He has performed below the standard of a *pro se* litigant; we have serious doubt about his fitness to practice law. The problem is not simply his inability to distinguish between plausible and preposterous arguments. It is his disdain for the norms of legal practice (19 issues indeed!) and the rules of procedure. Take, for example, Fed. R. App. P.

28(a)(7), which requires every appellant's brief to contain "a statement of facts relevant to the issues submitted for review with appropriate references to the record". Circuit Rule 28(c) adds: "The statement of facts required by Fed. R. App. P. 28(a)(7) shall be a fair summary without argument or comment. No fact shall be stated in this part of the brief unless it is supported by a reference to the page or pages of the record or the appendix where that fact appears." So what did Barringer write as a "fair summary without argument or comment"? Here is the complete text of his "STATEMENT OF THE FACTS":

> This case is about due process and the Fifth and Sixth. The indictment was defective and revolved around a theory of law section 7201 cannot support. The term "willful" cannot support. There was no evidence of willfulness regarding knowledge of the facts and there is no evidence of willfulness regarding knowledge of the law required to be alleged in the indictment and proved beyond a reasonable doubt at trial. The Paperwork Reduction Act of 1995 forbid the indictment from being returned. There was no fraud in any wire and there was no laundering of any money from

> an illegal source. The jury was clearly confused by the Court's usage of evade and avoid interchangeably. The District Court relied upon the wrong Sentencing Guidelines and found facts to give Appellant 60 months in prison when the sentence should have been probation.

This contains not a single fact and verges on illiteracy. One might think that Barringer had confused the "Statement of Facts" section with the "Summary of Argument" required by Rule 28(a)(8), except that this passage does not contain any argument (it is argument free, though full of assertion) and is immediately followed by a six-page long "SUMMARY OF APPELLANT'S ARGUMENTS".

Noncompliance with Rule 28(a)(7) is not an isolated problem. To avoid tedious length, we'll limit ourselves to one more example. Circuit Rule 30(a) provides: "The appellant shall submit, bound with the main brief, an appendix containing the judgment or order under review and any opinion, memorandum of decision, findings of fact and conclusions of law, or oral statement of reasons delivered by the trial court or administrative agency upon the rendering of that judgment, decree, or order."

Circuit Rule 30(b)(1) adds that the appendix also must contain "[c]opies of any other opinions, orders, or oral rulings in the case that address the issues sought to be raised. If the appellant's brief challenges any oral ruling, the portion of the transcript containing the judge's rationale for that ruling must be included in the appendix." To make sure that counsel are aware of these requirements, we require every appellate lawyer to certify in writing that the brief complies with these rules. Circuit Rule 30(d).

Lack of a statement under Rule 30(d) tells the clerk's office that counsel is unaware of the rule, and the brief will be rejected; but a brief with the required statement will be accepted, because our staff is not able to look behind the certificate to determine whether all of the essential materials have been included—and they really are "essential," because without knowing why the district court did what it did, we can't assess claims that the court erred.

Barringer's brief contains this statement: "I, Jerold Barringer, certify by my signature above I have included all of the materials required by parts (a) and (b) of Circuit Rule 30 in the appendix for the

Appellant." The brief was accepted. But the representation is false—whether deliberately so, or as a result of Barringer's inability to comprehend Rule 30, we cannot know. The only document "bound with the main brief " is the judgment of conviction.

None of the district court's opinions and other explanations is attached to the brief. We eventually tracked down three that should have been included. Two concern Barringer's motions to dismiss the indictment; one denies a motion for a judgment of acquittal. The district judge's oral statement of reasons for the 60-month sentence should have been transcribed and included but was not. These omissions complicated our task of review.

This court regularly fines lawyers who violate Circuit Rule 30 yet falsely certify compliance under Circuit Rule 30(d). E.g., *United States* v. *White*, 472 F.3d 458, 465–66 (7th Cir. 2006); *United States* v. *Evans*, 131 F.3d 1192 (7th Cir. 1997); *In re Galvan*, 92 F.3d 582 (7th Cir. 1996). We also regularly penalize unrepresented litigants who advance frivolous tax-protest-style arguments. E.g., *Szopa* v. *United States*, 453 F.3d 455, after reconsideration, 460 F.3d 884 (7th Cir. 2006)

(setting $4,000 as the presumptive sanction for frivolous tax appeals, doubled for repeat offenders). Members of the bar must be held to standards at least as high as those of unrepresented litigants.

Barringer is a recidivist; he ignored our 2006 decision reminding him that taxpayers cannot use a request for a collection hearing to contest their substantive liability. We therefore give Barringer 14 days to show cause why he should not be fined $10,000 for his frivolous arguments and noncompliance with the Rules, and why he should not be suspended from practice until he demonstrates an ability to litigate an appeal competently and responsibly. See Fed. R. App. P. 38, 46(b), (c).

AFFIRMED; ORDER TO SHOW CAUSE ISSUED

A true Copy:
Teste:

_____

Clerk of the United States Court of Appeals for the Seventh Circuit
USCA-02-C-0072—11-14-07